


☐ If your name has changed, mark circle.

☐ If your address has changed, mark circle.

☐ If amended return, mark circle.

☐ If final return, mark circle.
Hotel and Motel Sales Tax Return

P.O. Box 91009

Baton Rouge, LA 70822-0002

(225) 219-7356

(225) 219-2114 (TDD)

FOR OFFICE USE ONLY.

					Field flag	

IMPORTANT NOTICE: The state sales tax paid on the rental of sleeping rooms is used to fund tourism and economic development projects in your parish. It is important that you completely and accurately fill out this state sales tax return to ensure that the tax is properly distributed to your local government agencies.

Filing period

Please use return envelope provided.

	A State of Louisiana 4%	B Domed Stadium Orleans & Jefferson Hotel-Motel Room Rentals 4%	C Ernest N. Morial N.O. Exhibition Hall Authority Room Rentals 3%	D State of Louisiana Room Rentals 2%
1 Gross Receipts: (Column A – Sales of tangible personal property) (Columns B, C, D – Room rentals)	00	00	00	00
2 Cost of tangible personal property	00	Do not enter amounts in shaded areas.		
3 Leases, rentals, and services – tangible personal property	00			
4 Total of Lines 1, 2, and 3.	00	00	00	00
Allowable deductions				
5 A. Room rent (U.S. government agencies)				00
B. Room rent (LA. State and local government agencies)				00
C. Sales of prepaid phone cards _____ x 25%	00			
D. Exempt sales of tangible personal property	00			
6 Total deductions (Add Lines 5a through 5d.)	00	00	00	00
7 Amount taxable (Line 4 minus Line 6.)	00	00	00	00
8 Tax (Columns A & B – 4% of Line 7, Column C – 3% of Line 7, Column D – 2% of Line 7)	00	00	00	00
9 Excess tax collected (Does not include local sales tax)	00	00	00	00
10 Total (Line 8 plus Line 9.)	00	00	00	00
11A Vendor's compensation (Columns A & D – 1.1%, B – 2%, C – 1% of Line 10)	00	00	00	00
11B Designated to The Military Family Assistance Fund	00	00	00	00
11C Vendor's compensation applied to this return (Line 11A minus Line 11B.)	00	00	00	00
12 Tax due (Line 10 minus Line 11C for Columns A & D only.)				
13 Less sales tax credit Total purchases 00	00			
14 Net tax due (Line 12 minus Line 13.)	00	00	00	00
15 Delinquent penalty (Columns A, B, C, and D: 5% of tax on Line 14 for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate.)	00	00	00	00
16 Interest (See instructions.)	00	00	00	00
17 Total tax, penalty, and interest due (Add Lines 14, 15, & 16.)	00	00	00	00
17A Additional payment to The Military Family Assistance Fund				00
18 Total remittance (Add total of Columns A, B, C, and D of Line 17 plus Line 17A)	EFT Tax Code 04121		Pay this amount. ▶	\$ 00
Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.				
Date	Signature	Signature of preparer other than taxpayer	Preparer ID	
This return is due on or before the 20th day of the month following the taxable period covered and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.			Telephone Number	
Complete only if change in business status has occurred. Please print or type.				
Date business discontinued	Date business sold	Name of purchaser		

NOTE: If your business has been discontinued or sold, your registration certificate must be sent to the Louisiana Department of Revenue with this report. If business is sold, the new owner should complete a new application for a separate number.



Make payment to: Louisiana Department of Revenue. Do not send cash.

4530

GENERAL INSTRUCTIONS

1. All persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of "hotel" under R.S. 47:301(6) are required to register for, collect and report the sales and room occupancy taxes due thereon on a monthly basis. Return form R-1029 DS is specifically required to be filed by hotels and motels in Orleans and Jefferson parishes, which fall under the taxing jurisdiction of the Louisiana Stadium and Exhibition District and the Ernest N. Morial Exhibition Hall Authority.
2. All amounts reported on the return should be rounded to the nearest whole dollar.
3. Take measures to ensure that: a) the correct period is entered in the month/year spaces provided; b) the return is signed and dated by the appropriate company official; c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and d) the return and remittance are mailed to the address shown in the upper left hand corner of the return.

NOTE: Mandatory EFT filers must electronically transmit the remittance in accordance with Department regulations.

SPECIFIC LINE ITEM INSTRUCTIONS

1. In Column A, enter gross sales of tangible personal property from gift shops, restaurants, etc. In Columns B, C, and D, enter gross room rental receipts from transient guests. See R.S. 47:301(14)(a) and LAC 61:1.4301(C).
2. (Column A only) Louisiana use tax is due on the purchaser's acquisition price of tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines, if a sales tax has not been collected by the vendor on such property.
3. (Column A only) Enter gross receipts from the rental of, or repairs performed to, tangible personal property or other services as defined in the Sales Tax Law, including gross receipts from parking lots and parking garages.
4. Totals. In Column A, add Lines 1, 2 and 3. In Columns B, C and D, enter the amounts shown on Line 1.
5. A. (Columns B, C, & D) Enter gross receipts from room rentals billed to U.S. Government agencies or its employees who were on documented official travel status.
B. (Column D only) Enter gross receipts from room rentals billed to Louisiana state or Parish government agencies or their employees on documented official travel status.
C. (Column A only) Sales of prepaid telephone cards are subject to 3% Louisiana sales tax only. Enter sales amount in the space provided and multiply by 25% to determine the deduction to enter in Column A.
D. (Column A only) Enter fully exempt sales of tangible personal property or services, such as restaurant sales or parking lot charges billed to U.S., Louisiana, or Parish government agencies.
6. Total Deductions. In Column A, add Lines 5C and 5D. In Columns B and C, enter the amounts appearing on Line 5A. In Column D, add Lines 5A and 5B.
7. Self-explanatory.
8. Multiply the amounts on Line 7 by the appropriate tax rate appearing in each column heading.
9. In cases where the total amount of tax collected by using tax-bracket tables exceeds the amount shown on Line 8, the excess must be remitted to the Louisiana Department of Revenue.
10. Self-explanatory.
- 11A. To receive the 1.1% vendor's compensation in Columns A & D, remittance of the net tax due must be made timely. To receive the 2% and 1% compensation in Columns B & C, respectively, both the return and remittance must be transmitted to the Louisiana Department of Revenue timely.
- 11B. Taxpayers may donate all or any portion of the vendor's compensation listed on Line 11A to The Louisiana Military Family Assistance Fund. This line cannot exceed Line 11A or be less than zero.
- 11C. Self-explanatory.
12. Self-explanatory.
13. All dealers of tangible personal property who have paid an advance Louisiana sales tax to a supplier shall deduct from the total tax collected by them upon retail sale of the item the amount of advance sales tax paid, provided tax-paid invoices evidencing the payments are retained by the dealer claiming the credit. Purchases of property must be shown in their entirety even though some portion of the purchases did not bear the advance sales tax. Do not claim credit for taxes paid on property purchased for resale in coin-operated vending machines, or for sales taxes paid to local political subdivisions or to another state.
14. Self-explanatory.
15. A return becomes delinquent on the 21st day of the month following the taxable period. If the return is filed late, a delinquent penalty of 5% for each 30 days or fraction thereof of delinquency, not to exceed 25% of the net tax due of Columns A through D on Line 14 must be entered in Columns A through D on Line 15.
16. The net tax due in Columns A through D on Line 14 must be shown for the delinquent period, beginning with the dates explained on Line 15, in Columns A through D of Line 16 until the tax is remitted to the Louisiana Department of Revenue. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.
17. Self-explanatory.
- 17A. Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This payment is in addition to the tax computed to be due on Line 17, Columns A through D.
18. Add Line 17A to the total of Columns A through D of Line 17. This is the amount that must be paid with the return.

(NOTE: If paying by EFT, be sure to use tax code 04121.)

